sites showed 91 (67 percent) sites had data on at least
one of the three forms reviewed that did not match the
data on the SPECTRM.

WHAT TIGTA RECOMMENDED

TIGTA recommended the IRS consider modifying the
SPECTRM to accept direct uploads of electronic forms
from SPEC function employees and strengthen controls
to require that Volunteer Program information is
validated periodically throughout the filing season to
ensure it is timely and accurately entered into the
SPECTRM.

In their response to the report, IRS officials agreed with
the recommendations. The IRS plans to determine the
feasibility of uploading data from electronic forms.
Concerning the second recommendation, the IRS stated
there are several requirements in place to validate
SPECTRM data, including the Internal Revenue Manual.

READ THE FULL REPORT
To view the report, including the scope, methodology,
and full IRS response, go to: